United Nations ST/AI/2016/7

Secretariat

29 August 2016

Administrative instruction

Delegation of authority under the Financial Regulations and Rules* of the United Nations

The Under-Secretary-General for Management, pursuant to section 4.2 of Secretary-General's bulletin ST/SGB/2009/4, and in accordance with financial rule 101.1, promulgates the following to specify the officials to whom authority and responsibility are delegated for specified aspects of the Financial Regulations and Rules:

Section 1
Officials to whom authority is delegated

Authority and responsibility to implement the Financial Regulations and Rules are hereby delegated to the Assistant Secretary-General/Controller and to the Assistant Secretary-General for Central Support Services, as indicated in the annex. These officials may, in turn, delegate authority and responsibility to other officials, as appropriate.

Section 2
Terms and conditions for the exercise of delegated authority

2.1 Exercise of this delegated authority entails responsibility for ensuring the full implementation of the relevant financial regulations and rules and related administrative issuances. Any exception to the Financial Rules requires prior approval by the Under-Secretary-General for Management. Exceptions to the Financial Regulations require prior approval by the General Assembly.

2.2 Where indicated in the annex, the phrase "in consultation with" refers to required consultation among the authorized officials on matters relating to their responsibilities. With regard to financial rule 105.18 on written contracts, consultation with the Controller is required for commitments against appropriations for future budget periods. With regard to financial rule 105.19 (a) on advance payments, consultation with the Controller is required when the advance payment is not considered a commercial practice but in the interest of the Organization. With regard to financial rules 105.20 and 105.21 on property management, consultation

* The revised Financial Regulations and Rules of the United Nations were adopted by the General Assembly in its resolution 67/246 (sect. IV, para. 15). The Secretary-General promulgated the new Financial Regulations and Rules in Secretary-General's bulletin ST/SGB/2013/4 of 1 July 2013.

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with the Controller is required on aspects that have a direct impact on financial accounting and reporting, such as accounting policies and procedures, estimates relating to recognition thresholds, valuation methodologies, impairment, depreciation, asset classes, codification and useful lives. For intangible assets, consultation with the Chief Information Technology Officer and/or other officials, as appropriate, is required.

2.3 With regard to financial rule 104.4 on bank accounts, authority and policy, the Controller may use the procurement procedures to designate banking institutions in which funds of the United Nations shall be kept and seek from the Assistant Secretary-General for Central Support Services recommendations from a procurement perspective.

2.4 The act of delegating authority and responsibility does not absolve the official to whom authority was initially delegated of accountability for the manner in which the authority is exercised. Accordingly, the Assistant Secretary-General/Controller and the Assistant Secretary-General for Central Support Services may be held personally accountable and must hold those to whom they have delegated authority accountable for their actions in the performance of their delegated authority and responsibility. Staff members with delegated authority under the Financial Regulations and Rules must ensure strict compliance with them and other applicable administrative issuances, including the present administrative instruction. They must exercise their duties and responsibilities with the utmost care, efficiency, impartiality and integrity. Failure to abide by the terms and conditions of this delegation of authority may result in its withdrawal.

Section 3
Final provisions

3.1 The present administrative instruction shall enter into force on the date of its issuance.

3.2 Administrative instruction ST/AI/2004/1 of 8 March 2004, entitled "Delegation of authority under the Financial Regulations and Rules of the United Nations", is hereby abolished.

(*Signed*) Yukio **Takasu**
Under-Secretary-General for Management

Annex

Authorities under the Financial Regulations and Rules

Regulation	*Rule*	*Subject*	*Delegated to*
Article II **Budgets**			
		A. Programme budget	
2.1 to 2.5	102.3	Publication of the approved programme budget	Controller
2.8 and 2.9	102.5 (a)	Revised and supplementary programme budget proposals, presentation and submission	
2.11	102.6	Resolutions with programme budget implications	
	102.7	Unforeseen and extraordinary expenses	
		B. Peacekeeping operation budgets	
2.12 and 2.13	102.8 (b)	Authority, responsibility, submission and approval	
Article III **Contributions and other income**			
		A. Programme budget	
3.4 and 3.7	103.1	Requests for payment of assessed contributions	Controller
	103.2	Assessed contributions from non-member States	
	103.3	Currency of assessed contributions	
		C. Voluntary contributions, gifts and donations	
3.12 and 3.13	103.4	Authority and liability	
		E. Receipt of funds	
3.14	103.6	Receipt and deposit	

Regulation	*Rule*	*Subject*	*Delegated to*
Article IV **Custody of funds**			
		A. Internal accounts	
4.3 and 4.4	104.1	Advances from the Working Capital Fund	
4.6 to 4.9	104.2	Advances from the Peacekeeping Reserve Fund	
4.13 and 4.14	104.3	Trust funds and reserve and special accounts	
		B. Banking	
4.15	104.4	Bank accounts, authority and policy[a]	
	104.5	Bank signatories	
	104.6	Exchange of currencies	
	104.7	Remittances to offices away from Headquarters	Controller
	104.8	Cash advances	
	104.9	Cash advances	
	104.10	Disbursements/payments	
	104.11	Reconciliation of bank accounts	
		C. Investments	
4.16	104.12	Authority, responsibility and policy	
	104.14	Authority, responsibility and policy	
	104.16	Losses	Controller in consultation with USG-DM
Article V **Utilization of funds**			
		A. Appropriations	
5.1 to 5.6	105.1	Transfers between appropriations	
5.7 and 5.8	105.2	Commitments against appropriations for future budget periods	
		B. Commitments and expenses	
5.9	105.3	Authority and responsibility	Controller
	105.5	Certifying officers	
	105.6	Approving officers	
5.10	105.10	Peacekeeping reimbursements	
	105.11	Management services agreements	

Regulation	*Rule*	*Subject*	*Delegated to*
5.11	105.12	Ex gratia payments	USG for payments exceeding $20,000/ Controller for payments of $20,000 or less
		C. Procurement	
5.12 and 5.13	105.13	Authority and responsibility	ASG/OCSS
	105.14	Competition	
	105.15	Formal methods of solicitation	
	105.16	Exceptions to the use of formal methods of solicitation	
	105.17	Cooperation	
	105.18	Written contracts[b]	ASG/OCSS in consultation with the Controller
	105.19 (a)	Advance payments[b]	
	105.19 (b)	Progress payments	Controller
		D. Property management	
	105.20	Authority and responsibility	ASG/OCSS[b]
	105.21	Authority and responsibility	
	105.22	Review bodies related to property management	
	105.23	Sales/disposal of property	
	105.24	Sales/disposal of property	
5.14		Disposition of assets of peacekeeping operations	
Article VI Accounting			
6.1 to 6.5	106.1	Financial statements	Controller
	106.2	Authority and responsibility	
	106.3	Accrual basis accounting	
	106.5	Accounting for exchange rate fluctuations	
	106.7	Writing off losses of assets, including cash, receivables, property, plant and equipment, inventories and intangible assets	
	106.8	Archives	

[a] See sect. 2.3.
[b] See sect. 2.2.